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Howard P. Magaliff

Counsel for Roger Saks

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS INC.,	:	Case No. 08-13555 (JMP)
<i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors.	:	
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CERTIFICATE OF SERVICE

The undersigned certifies that, on October 12, 2011, a true and correct copy of the *Response of Roger Saks to Debtors' One Hundred Seventy-Sixth Omnibus Objection to Claims (to Reclassify Proofs of Claims as Equity Interests)* was served by first class mail, postage prepaid, on the parties upon the attached service list.

Dated: October 12, 2011
New York, New York

/s/ Howard P. Magaliff
Howard P. Magaliff

SERVICE LIST

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